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STATE BAR COURT
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**REVIEW DEPARTMENT OF THE STATE BAR COURT
IN BANK**

In the Matter of

MICHAEL EDWIN O'NEAL

A Member of the State Bar.

Case No.: **06-C-11912****RECOMMENDATION OF SUMMARY
DISBARMENT**

On August 19, 2010, the State Bar filed a request for recommendation of summary disbarment based on Michael E. O'Neal's felony conviction. O'Neal did not file a response. We grant the request and recommend that O'Neal be summarily disbarred.

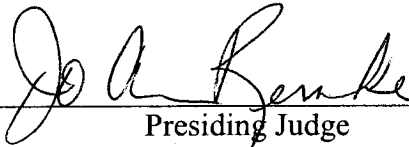
On April 18, 2006, O'Neal pled guilty to a felony violation of title 26 United States Code section 7206(2) (aiding and abetting the filing of false tax return). Effective June 9, 2006, we placed O'Neal on interim suspension. On August 19, 2010, the State Bar transmitted evidence that O'Neal's conviction was final.

The record of conviction establishes that O'Neal's violation meets the criteria for summary disbarment under Business and Professions Code section 6102, subdivision (c). This statute provides for summary disbarment when an attorney is convicted of a felony involving moral turpitude or the specific intent to deceive, defraud, steal, or make a false statement. (*Ibid.*) Aiding and abetting the filing of a false tax return involves three elements: 1) the defendant aided, assisted, procured, counseled, advised or caused the preparation and presentation of a return, 2) which was fraudulent or false as to a material matter, and 3) the defendant acted willfully. (*U.S. v. Dahlstrom* (9th Cir. 1983) 713 F.2d 1423, 1426-1427.) This

offense requires evidence of the specific intent to defraud. (*U.S. v. Salerno* (9th Cir. 1990) 902 F.2d 1429, 1432 [in order to violate this section the government must prove defendant acted with specific intent to defraud the government].) Crimes involving the intent to defraud involve moral turpitude per se. (*In re Kelley* (1990) 52 Cal.3d 487, 494.)

When an attorney's conviction meets the requirements of Business and Professions Code section 6102, subdivision (c), "the attorney is not entitled to a State Bar Court hearing to determine whether lesser discipline is called for." (*In re Paguirigan* (2001) 25 Cal.4th 1, 7.) Disbarment is mandatory. (*Id.* at p. 9.)

We therefore recommend that Michael Edwin O'Neal, State Bar number 172829, be disbarred from the practice of law in this state. We also recommend that O'Neal be ordered to comply with rule 9.20 of the California Rules of Court and to perform the acts specified in subdivisions (a) and (c) of that rule within 30 and 40 days, respectively, after the effective date of the Supreme Court's order. Finally, we recommend that the costs be awarded to the State Bar in accordance with section 6086.10 of the Business and Professions Code and that such costs be enforceable both as provided in Business and Professions Code section 6140.7 and as a money judgment.



Presiding Judge

CERTIFICATE OF SERVICE
[Rule 62(b), Rules Proc.; Code Civ. Proc., § 1013a(4)]

I am a Case Administrator of the State Bar Court. I am over the age of eighteen and not a party to the within proceeding. Pursuant to standard court practice, in the City and County of Los Angeles, on September 21, 2010, I deposited a true copy of the following document(s):

**RECOMMENDATION OF SUMMARY
DISBARMENT FILED SEPTEMBER 21, 2010**

in a sealed envelope for collection and mailing on that date as follows:

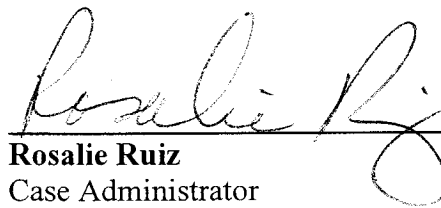
- ☒ [X] by first-class mail, with postage thereon fully prepaid, through the United States Postal Service at Los Angeles, California, addressed as follows:

**MICHAEL E. O'NEAL
15 HIDDEN LAKE CIR
SACRAMENTO, CA 95831**

- ☒ [X] by interoffice mail through a facility regularly maintained by the State Bar of California addressed as follows:

DONALD R. STEEDMAN, Enforcement, San Francisco

I hereby certify that the foregoing is true and correct. Executed in Los Angeles, California, on September 21, 2010.



Rosalie Ruiz
Case Administrator
State Bar Court